

**AN ORDINANCE TO AMEND CHAPTER 146, DIVISION 1, ARTICLE II, SECTION 146-26 (ENTITLED, "LEVY."), CHAPTER 146, ARTICLE II, SECTION 146-79 (ENTITLED, "LEVIED.") AND CHAPTER 146, ARTICLE IV, SECTION 146-113 (ENTITLED, "EXCISE TAX LEVIED; COLLECTION.") OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, SO AS TO REQUIRE AN AFFIRMATIVE VOTE OF TWO-THIRDS OF THE TOTAL MEMBERSHIP OF THE CITY COUNCIL TO APPROVE ANY ORDINANCE THAT WOULD RESULT IN AN INCREASE IN TAXES; AND FOR OTHER PURPOSES.**

**WHEREAS**, the Charter of the City of Atlanta, Georgia, 1996 Ga. Laws P. 4469, et seq. (hereinafter "the Charter") establishes the powers and authority of the City Council;

**WHEREAS**, Article 2, Chapter 3, Section 2-302(a) of the Charter provides that the City Council can, by ordinance, adopt and publish rules to govern its proceedings and transaction of business consistent with the provisions of the Charter;

**WHEREAS**, it is the wish of the City Council to require an affirmative vote of two-thirds of the total membership of the City Council to approve any ordinance that would result in an increase in taxes, an increase of fees, or an increase in the City's bond indebtedness; and

**WHEREAS**, Chapter Two, Article II, Division 2, Subdivision I, Section 2-69 and Chapter Two, Article II, Division 2, Subdivision II, Section 2-96(c) of the Code of Ordinances require an affirmative vote of a simple majority of councilmembers then constituting the membership of the city council for the passage of all types of legislation

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS, as follows:**

**Section 1:** That Chapter 146, Division 2, Article II, Section 146-26 of the Code of Ordinances of the City of Atlanta be amended to read as follows:

**Sec. 146-26. Levy.**

(a) **The affirmative vote of two-thirds of the total membership of the council shall be required for the passage of ordinances that would result in any increase in ad valorem taxes.**

(b) *Purposes.* For the purposes of raising revenues for the support and maintenance of the city government, for the purpose of raising revenue for the payment of principal and interest on the bonded indebtedness of the city, for the purpose of providing improvements for the public parks and for the purpose of raising revenue for the support and maintenance of

education, the taxes set forth in this article are levied and assessed, such levies and assessments to continue each year until amended or repealed.

(c) *General levy.* An ad valorem tax at the rate of \$12.49 less an amount equal to \$4.96 for the rollback of 2008 anticipated sales tax revenue less \$0.44 for millage equivalent rate rollback, to yield a net ad valorem tax at the rate of \$7.09 on every \$1,000.00 or any part thereof of the value of all real and personal property which under the laws of this state is subject to taxation within the corporate limits of the city for this purpose, is hereby levied.

(d) *Bonded indebtedness.* An ad valorem tax at the rate of \$1.41 less \$0.08 for millage equivalent rate rollback to yield a net ad valorem tax at the rate of \$1.33 on every \$1,000.00 or any part thereof of the value of all real and personal property, which, under the laws of this state is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is hereby levied. An ad valorem tax at the rate of \$.054 on every \$1,000.00 or part thereof of the value of all real and personal property, which, under the laws of this state is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied.

(e) *Parks.* An ad valorem tax at the rate of \$0.50 on every \$1,000.00 or any part thereof of the value of all real and personal property which under the laws of this state, is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied.

(f) *Education levy.* An ad valorem tax at the rate of \$22.649 on every \$1,000.00 or any part thereof of the value of all real and personal property which under the laws of this state is subject to taxation within the corporate limits of the city for this purpose; is hereby levied.

(g) *Special tax district.* An ad valorem tax at the rate of \$0.956 on every \$1,000.00 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in DeKalb County, which under the laws of this state is subject to taxation within the corporate limits of the City of Atlanta for the purpose of raising revenue to provide for library services to residents of the City of Atlanta in DeKalb County, is hereby levied.

(h) *Components listed on bills.* The tax commissioner of Fulton County, by copy of this section, is requested to specifically list all components of the bonded indebtedness levy of the city, and the board of education and the general levy of the city, as set forth in subsections (c), (d) and (f) of this section, on tax bills to be rendered to citizens of the city.

**Section 2:** That Chapter 146, Article III, Section 146-79 of the Code of Ordinances of the City of Atlanta be amended to read as follows:

**Sec.146-79. Levied.**

There is levied and assessed and there shall be paid a tax of seven percent of the rent for every occupancy of a guestroom in a hotel in the city. **The affirmative vote of two-thirds of the total membership of the council shall be required for the passage of ordinances that would result in any increase in hotel or motel occupancy taxes.**

**Section 3:** That Chapter 146, Article IV, Section 146-113 of the Code of Ordinances of the City of Atlanta be amended to read as follows:

**Sec.146-113. Excise tax levied; collection.**

**(a) The affirmative vote of two-thirds of the total membership of the council shall be required for the passage of ordinances that would result in any increase in rental motor vehicle excise taxes.**

**(b)** There is hereby assessed and levied an excise tax upon each rental charge collected by any rental motor vehicle concern when such charge constitutes a taxable event for the purposes of the sales and use tax as provided for under O.C.G.A. ch. 8, art. I, as amended. The tax levied pursuant to this article shall be in the amount of three percent of the rental charge as defined herein. The tax levied pursuant to this article shall be imposed only at the time when and the place where a customer pays sales tax with respect to the rental charge. The customer who pays a rental charge that is subject to the tax levy as provided in this article shall be liable for the tax. The tax shall be paid by the customer to the rental motor vehicle concern. The tax shall be a debt of the customer to the rental motor vehicle concern until it is paid and shall be recoverable at law in the same manner as authorized for the recovery for other debts.

**(c)** The rental motor vehicle concern collecting the tax shall remit the tax to the chief financial officer of the City of Atlanta, Georgia and the tax thus remitted shall be a credit against the tax imposed by this article on the rental motor vehicle concern. Every rental motor vehicle concern subject to the tax levied by this article shall be liable for the tax at the rate of three percent upon the rental charges actually collected or the amount of taxes collected from the customers, whichever is greater.

**Section 4:** That all ordinances and parts of ordinances in conflict herewith are hereby repealed.